

**KENTUCKY DEPARTMENT OF EDUCATION**

**STAFF NOTE**

**Action/Consent Item:**

2005-2006 Local District Tax Rates Levied

**Applicable Statute or Regulation:**

KRS 160.470

**Action Question:**

Should the Kentucky Board of Education approve the 2005-06 Tax Rates Levied for Lee County?

**History/Background:**

***Existing Policy.*** The Kentucky Board of Education is required to approve the school district tax rates, if in conformance with KRS 160.470.

The Commissioner of Education certifies the local ad valorem tax rates and revenue to the district boards of education in accordance with KRS 134.590(7), 157.440, 160.470, and 160.473. The district's board of education has thirty (30) days from receipt of assessment data to levy tax rates and submit the Tax Rates Levied Form.

Lee County tax rates were previously approved at the October 2005 Kentucky Board of Education meeting; however, it has recently been determined the Tax Rates Levied For School Year 2005-2006 that were submitted claimed a 1% Occupational Tax in error.

**Staff Recommendation(s) and Rationale(s):**

Staff recommends the KBE approve the 2005-2006 Local District Tax Rates Levied for Lee County. Staff certifies that the proposed school district tax rate, listed in the attachment, is in conformance with KRS 160.470.

Lee County has requested the Occupational Tax be corrected by the Kentucky Department of Education.

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**Deputy Commissioner**

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**Commissioner of Education**

**Date:**

June 2006